

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – HAYWARD
HAYWARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1801960513**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: George Kaczmarek
Auditor: Jocelyn Bautista-Slan**



TOBY DOUGLAS
Director

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN, JR
Governor

May 24, 2013

RoseMary Lee
Finance Director, Hospital Reimbursement
National Medicare Finance
Kaiser Foundation Health Plan, Inc. & Hospital
Walnut Center
393 East Walnut Street
Pasadena, CA 91188

KAISER FOUNDATION HOSPITAL – HAYWARD
NATIONAL PROVIDER NUMBER (NPI) 1801960513
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$1,204,646 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal AB 5 and AB 1183 Reductions (SCHEDULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
P.O. Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1801960513 Reported Net Change Audited Amount Due Provider (State)	\$ (237,080) \$ (967,566) \$ (1,204,646)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI: Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: Reported Net Change Audited Cost Audited Amount Due Provider (State)		\$ 0 \$ 0 \$ 0
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (1,204,646)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (1,204,646)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1801960513

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>2,868,708</u>	\$ <u>2,534,657</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4. \$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>2,868,708</u>	\$ <u>2,534,657</u>
6. Interim Payments (Adj 7)	\$ <u>(3,105,788)</u>	\$ <u>(3,211,199)</u>
7. Balance Due Provider (State)	\$ <u>(237,080)</u>	\$ <u>(676,542)</u>
8. \$	<u>0</u>	\$ <u>0</u>
9. AB 5 and AB 1183 Reductions (Schedule A)	\$ <u>0</u>	\$ <u>(528,104)</u>
10. \$ \$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(237,080)</u></u>	\$ <u><u>(1,204,646)</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
KAISER FOUNDATION HOSPITAL - HAYWARDFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1801960513

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 01/01/09 Through 04/05/09 (SCHEDULE A-2)	<u>350,956</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 12/31/09 (SCHEDULE A-3)	<u>177,148</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>528,104</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1801960513

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>2,538,957</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	<u>0</u>
3. Medi-Cal Nursery Days (Code 171)	<u>0</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>2,283</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>6,486</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>2,530,188</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days)	<u>868</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>2,914.96</u>

Audited Cost For Services From 01/01/09 Through 04/05/09

10. Audited Medi-Cal Days of Service from 01/01/09 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>272</u>
11. Audited Medi-Cal Cost For 01/01/09 Through 04/05/09 (Line 9 * Line 10)	\$ <u>808,460</u>
12. Audited Medi-Cal Cost For 01/01/09 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>727,614</u>

Audited Cost For Services From 01/01/09 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	<u>1,682</u>
14. Audited Medi-Cal Days of Service from 01/01/09 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>272</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	<u>457,504</u>

AB1183 Reduction for 01/01/09 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10% \$	<u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>350,956</u> (To Schedule A, Line 2)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1801960513

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>2,538,957</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>2,283</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>6,486</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>2,530,188</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>868</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,914.96</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 12/31/09

7. Audited Medi-Cal Days of Service from 04/06/09 Through 12/31/09(excludes Administrative Days)	<u>596</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 12/31/09 (Line 6 * Line 7)	\$ <u>1,771,479</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 12/31/09 (Line 8 * 10%)	\$ <u><u>177,148</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - HAYWARDFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1801960513

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,872,438 \$ 2,538,957

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5) \$ 5,136,949 \$ 4,315,1543. Inpatient Ancillary Service Charges (Adj 5) \$ 41,765 \$ 10,9884. Total Charges - Medi-Cal Inpatient Services \$ 5,178,714 \$ 4,326,1425. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 2,306,276 \$ 1,787,1856. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - HAYWARDFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1801960513

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	51,449	51,449
2. Inpatient Days (include private, exclude swing-bed)	51,449	51,449
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	51,449	51,449
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 2)	394	324

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 124,276,273	\$ 124,268,426
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 124,276,273	\$ 124,268,426

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 124,276,273	\$ 124,268,426

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,415.52	\$ 2,415.37
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 951,715	\$ 782,580
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,063,627	\$ 1,564,783
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,015,342	\$ 2,347,363

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - HAYWARDFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1801960513

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 6,154,629	\$ 6,154,629
2. Total Inpatient Days (Adj)	3,824	3,824
3. Average Per Diem Cost	\$ 1,609.47	\$ 1,609.47
4. Medi-Cal Inpatient Days (Adj 2)	174	138
5. Cost Applicable to Medi-Cal	\$ 280,048	\$ 222,107
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 31,691,323	\$ 31,691,328
7. Total Inpatient Days (Adj)	7,581	7,581
8. Average Per Diem Cost	\$ 4,180.36	\$ 4,180.36
9. Medi-Cal Inpatient Days (Adj 2)	54	65
10. Cost Applicable to Medi-Cal	\$ 225,739	\$ 271,723
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE NURSERY UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 13,964,773	\$ 13,964,776
17. Total Inpatient Days (Adj)	4,456	4,456
18. Average Per Diem Cost	\$ 3,133.93	\$ 3,133.93
19. Medi-Cal Inpatient Days (Adj 2)	178	341
20. Cost Applicable to Medi-Cal	\$ 557,840	\$ 1,068,670
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 3)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 3)	0	1
28. Cost Applicable to Medi-Cal	\$ 0	\$ 351
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj 3)	\$ 0.00	\$ 175.63
30. Medi-Cal Inpatient Days (Adj 3)	0	11
31. Cost Applicable to Medi-Cal	\$ 0	\$ 1,932
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,063,627	\$ 1,564,783

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1801960513

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,734,596	0	0	0	0	0	0	0	0	24,331,394	7,604,272
38.00 Recovery Room	0	1,334,063	0	0	0	0	0	0	0	0	8,066,545	2,521,031
39.00 Delivery Room and Labor Room	0	1,235,912	0	0	0	0	0	0	0	0	7,276,414	2,274,092
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	4,961,306	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	24,166,277	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	3,120,059	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	0	0	36,467,381	0
44.03 Lab Cardiac Cath	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	1,614,018	0	0	0	0	0	0	0	0	7,887,677	2,465,129
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,312,183	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	561,586	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,755,584	548,671
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	476,707	148,985
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,582,654	494,626
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	42,298,367	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	1,322,442	0	0	0	0	0	0	0	0	6,618,855	2,068,586
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	1,076,026	0	0	0	0	0	0	0	0	5,320,128	1,662,696
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	205,674	64,279
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAM CAMP	0	70,116	0	0	0	0	0	0	0	0	510,584	159,572
100.02 Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	256,930	80,298
100.05 Home IV therapy	0	0	0	0	0	0	0	0	0	0	581,317	181,679
100.07 CRNA Expense (HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	288,724	0	0	0	0	0	0	0	0	1,381,037	431,614
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.99	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	44,045,940	0	0	0	0	0	0	0	0	396,420,044	67,274,527

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	1,023,697	1,509,608	43,586	2,021,149	0	42,324	0	911,626	7,502,166	0	0	0
38.00 Recovery Room	48,856	72,047	16,158	533,399	0	32,546	0	911,626	34,457	0	0	0
39.00 Delivery Room and Labor Room	252,282	372,030	38,711	968,767	0	30,155	0	911,626	626,486	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Lab Cardiac Cath	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	138,018	203,530	177	126,862	0	39,382	0	151,938	100,238	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	32,268	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	10,979	16,191	0	20,183	0	26,255	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	23,306	34,368	0	25,949	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAM CAMP	0	0	0	0	0	1,712	0	0	0	0	0	0
100.02 Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expense (HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	7,046	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	288,560	0	0	0	0	0	0	0
100.99	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>3,731,856</u>	<u>5,242,399</u>	<u>377,482</u>	<u>11,375,810</u>	<u>5,702,811</u>	<u>827,711</u>	<u>0</u>	<u>20,390,026</u>	<u>8,701,886</u>	<u>21,975,347</u>	<u>6,797,946</u>	<u>2,856,972</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	338,615	0	0	45,328,437	(338,616)	44,989,821
38.00 Recovery Room	0	0	0	0	0	0	0	0	12,236,664		12,236,664
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	12,750,562		12,750,562
40.00 Anesthesiology	0	0	0	0	0	0	0	0	4,961,306		4,961,306
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	24,166,277		24,166,277
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	3,120,059		3,120,059
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	36,467,381		36,467,381
44.03 Lab Cardiac Cath	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	11,112,950		11,112,950
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,312,183		2,312,183
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	561,586		561,586
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,304,255		2,304,255
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	625,692		625,692
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,077,280		2,077,280
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	42,298,367		42,298,367
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	8,719,709		8,719,709
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	7,056,431		7,056,431
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	353,576		353,576
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01 FAM CAMP	0	0	0	0	0	0	0	0	671,869		671,869
100.02 Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0		0
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	0		0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	337,228		337,228
100.05 Home IV therapy	0	0	0	0	0	0	0	0	762,996		762,996
100.07 CRNA Expense (HMO)	0	0	0	0	0	0	0	0	0		0
100.08 I and R Non-MD	0	0	0	0	0	0	0	0	1,819,697		1,819,697
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	288,560		288,560
100.99	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	346,436	0	0	396,420,044	(346,437)	396,073,607

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - HAYWARD

DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	129,558								24,331,394	50,162
38.00	Recovery Room	99,642								8,066,545	2,394
39.00	Delivery Room and Labor Room	92,311								7,276,414	12,362
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Lab - Clinical									0	
44.03	Lab Cardiac Cath									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	120,552								7,887,677	6,763
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									1,755,584	
56.00	Drugs Charged to Patients									476,707	
57.00	Renal Dialysis									1,582,654	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00	Home Health Agency	98,774								6,618,855	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
93.00	Hospice	80,369								5,320,128	538
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									205,674	1,142
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAM CAMP	5,237								510,584	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									0	
100.04	Home Ventilator Care									256,930	
100.05	Home IV therapy									581,317	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	21,565								1,381,037	
100.09	NRCC O/P Meals									0	
100.99										0	
TOTAL	3,289,818	0	0	0	0	0	0	0	0	215,258,358	182,864
COST TO BE ALLOCATED	44,045,940	0	0	0	0	0	0	0	0	67,274,527	3,731,856
UNIT COST MULTIPLIER - SCH 8	13.388564	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.312529	20.407824

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTES) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (TIME SPENT) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00
ANCILLARY COST CENTERS												
37.00	Operating Room	50,162	14,305	1,402				60	2,395			
38.00	Recovery Room	2,394	5,303	370				60	11			
39.00	Delivery Room and Labor Room	12,362	12,705	672				60	200			
40.00	Anesthesiology											
41.00	Radiology - Diagnostic											
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory											
44.01	Lab - Clinical											
44.03	Lab Cardiac Cath											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	6,763	58	88				10	32			
50.00	Physical Therapy											
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology											
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients											
56.00	Drugs Charged to Patients											
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00												
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency											
62.00	Observation Beds											
71.00	Home Health Agency											
82.00												
83.00												
84.00												
85.00												
93.00	Hospice	538		14								
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	1,142		18								
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
100.00	Non-Certified Home Health											
100.01	FAM CAMP											
100.02	Residents - MD (To HMO)											
100.03	Vacant Unassigned											
100.04	Home Ventilator Care											
100.05	Home IV therap[y											
100.07	CRNA Expense (HMO)											
100.08	I and R Non-MD											
100.09	NRCC O/P Meals											
100.99												
	TOTAL	174,197	123,890	7,891	178,262		0	1,342	2,778	9,999	64,095	0
	COST TO BE ALLOCATED	5,242,399	377,482	11,375,810	5,702,811		0	20,390,026	8,701,886	21,975,347	6,797,946	0
	UNIT COST MULTIPLIER - SCH 8	30.094655	3.046913	1441.618299	31.991173		0.000000	#####	3132.428525	2197.754445	106.060474	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Capital Related Costs - Building and Fixtures
- 2.00 Old Capital Related Costs - Movable Equipment
- 3.00 New Capital Related Costs - Building and Fixtures
- 4.00 New Capital Related Costs - Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine) 270 270
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Intensive Care Nursery
- 31.01 Intermediate Care Nursery
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00

ANCILLARY COST CENTERS

37.00	Operating Room				11,690	11,690
38.00	Recovery Room					
39.00	Delivery Room and Labor Room					
40.00	Anesthesiology					
41.00	Radiology - Diagnostic					
41.01						
41.02						
42.00	Radiology - Therapeutic					
43.00	Radioisotope					
44.00	Laboratory					
44.01	Lab - Clinical					
44.03	Lab Cardiac Cath					
47.00	Blood Storing and Processing					
48.00	Intravenous Therapy					
49.00	Respiratory Therapy					
50.00	Physical Therapy					
51.00	Occupational Therapy					
52.00	Speech Pathology					
53.00	Electrocardiology					
54.00	Electroencephalography					
55.00	Medical Supplies Charged to Patients					
56.00	Drugs Charged to Patients					
57.00	Renal Dialysis					
58.00	ASC (Non-Distinct Part)					
59.00						
59.01						
59.02						
59.03						
60.00	Clinic					
60.01	Other Clinic Services					
61.00	Emergency					
62.00	Observation Beds					
71.00	Home Health Agency					
82.00						
83.00						
84.00						
85.00						
93.00	Hospice					

NONREIMBURSABLE COST CENTERS

96.00	Gift, Flower, Coffee Shop and Canteen					
97.00	Research					
98.00	Physicians' Private Office					
99.00	Nonpaid Workers					
100.00	Non-Certified Home Health					
100.01	FAM CAMP					
100.02	Residents - MD (To HMO)					
100.03	Vacant Unassigned					
100.04	Home Ventilator Care					
100.05	Home IV therap[y					
100.07	CRNA Expense (HMO)					
100.08	I and R Non-MD					
100.09	NRCC O/P Meals					
100.99						

TOTAL	0	0	0	0	11,960	11,960	0
COST TO BE ALLOCATED	0	0	0	0	346,436	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	28.966225	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	4,824,465	0	4,824,465
4.00	New Capital Related Costs - Movable Equipment	733,889	0	733,889
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	44,045,940	0	44,045,940
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	60,892,459	0	60,892,459
7.00	Maintenance and Repairs	2,832,570	0	2,832,570
8.00	Operation of Plant	3,026,202	0	3,026,202
9.00	Laundry and Linen Service	20,494	0	20,494
10.00	Housekeeping	5,492,884	0	5,492,884
11.00	Dietary	2,898,303	0	2,898,303
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	11,271,430	0	11,271,430
15.00	Central Services and Supply	3,505,917	0	3,505,917
16.00	Pharmacy	14,438,712	0	14,438,712
17.00	Medical Records and Library	3,105,309	0	3,105,309
18.00	Social Service	1,477,150	0	1,477,150
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern and Res Service - Salary and Fringes	177,689	0	177,689
23.00	Intern and Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	46,634,752	0	46,634,752
26.00	Intensive Care Unit	12,260,227	0	12,260,227
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Intensive Care Nursery	6,581,018	0	6,581,018
31.01	Intermediate Care Nursery		0	0
32.00			0	0
33.00	Nursery	2,709,342	0	2,709,342
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 21,307,933	\$ 0	\$ 21,307,933
38.00	Recovery Room	6,640,668	0	6,640,668
39.00	Delivery Room and Labor Room	5,695,395	0	5,695,395
40.00	Anesthesiology	4,961,306	0	4,961,306
41.00	Radiology - Diagnostic	24,166,277	0	24,166,277
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	3,120,059	0	3,120,059
44.00	Laboratory		0	0
44.01	Lab - Clinical	36,467,381	0	36,467,381
44.03	Lab Cardiac Cath		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	6,069,810	0	6,069,810
50.00	Physical Therapy	2,312,183	0	2,312,183
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	561,586	0	561,586
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,755,584	0	1,755,584
56.00	Drugs Charged to Patients	476,707	0	476,707
57.00	Renal Dialysis	1,582,654	0	1,582,654
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	42,298,367	0	42,298,367
62.00	Observation Beds		0	0
71.00	Home Health Agency	5,295,144	0	5,295,144
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	4,230,778	0	4,230,778
	SUBTOTAL	\$ 393,870,584	\$ 0	\$ 393,870,584
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	178,740	0	178,740
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAM CAMP	440,468	0	440,468
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	256,930	0	256,930
100.05	Home IV therapy	581,317	0	581,317
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	1,092,005	0	1,092,005
100.09	NRCC O/P Meals		0	0
100.99			0	0
100.99	SUBTOTAL	\$ 2,549,460	\$ 0	\$ 2,549,460
101	TOTAL	\$ 396,420,044	\$ 0	\$ 396,420,044

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Lab - Clinical	0											
44.03 Lab Cardiac Cath	0											
47.00 Blood Storing and Processing	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
82.00	0											
83.00	0											
84.00	0											
85.00	0											
93.00 Hospice	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAM CAMP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV therapy	0											
100.07 CRNA Expense (HMO)	0											
100.08 I and R Non-MD	0											
100.09 NRCC O/P Meals	0											
100.99	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - HAYWARD							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1801960513		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - HAYWARD							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1801960513		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
2	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	394	(70)	324		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	174	(36)	138		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	54	11	65		
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Intensive Care Nursery	178	163	341		
3	4A	Not Reported						Administrative Days	0	1	1	
	4A	Not Reported						Administrative Day Rate	\$0.00	\$351.26	\$351.26	
	4A	Not Reported						Administrative Days - Billed Late (Paid @ \$175.63)	0	11	11	
	4A	Not Reported						Administrative Day Rate (Rate Reduced)	\$0.00	\$175.63	\$175.63	
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	11,516	(11,419)	97		
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	5,296	(5,243)	53		
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	89	(73)	16		
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	11,321	(11,234)	87		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	1,664	(1,269)	395		
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	21	(20)	1		
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	9,166	(1,569)	7,597		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	801	801		
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	913	(779)	134		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	107	(97)	10		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	800	62	862		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	800	62	862		
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Units - Renal Dialysis	0	63	63		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	72	(62)	10		
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	41,765	(30,777)	10,988		
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$5,136,949	(\$821,795)	\$4,315,154		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	41,765	(30,777)	10,988		
6	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	\$3,730	\$570	\$4,300		
7	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$3,105,788	\$105,411	\$3,211,199		

-Continued on next page-

Provider Name			Fiscal Period				Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - HAYWARD			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1801960513		8
Report References									
Adj. No.	Audit Report	Work Sheet							
Cost Report			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
<p style="text-align: center;"><u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u></p> <p>-Continued from previous page-</p> <p style="margin-left: 150px;">To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: June 14, 2012 Payment Period: January 1, 2009 through June 11, 2012 Service Period: January 1, 2009 through December 31, 2009 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408</p>									

Provider Name			Fiscal Period				Provider NPI		Adjustments	
KAISER FOUNDATION HOSPITAL - HAYWARD			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1801960513		8	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
8	3	Not Reported					Routine Services - Late Billing Penalty To adjust for late billing penalties applicable to routine services. CCR, Title 22, Section 51458.1 CMS Pub.15-1, Sections 2304 and 2408	\$0	\$49,748	\$49,748